

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales · Charity number 209193

Details

Other names RSPCA KENT WEST BRANCH, RSPCA WEST KENT BRANCH

Status Registered

Legal form Other

Registered 1969-01-10

Register [View on the Charity Commission register](#)

Contact

Address 8 Hawden Close
Hildenborough
Tonbridge
TN11 9BP

Phone 01732 838758

Email treasurer@rspca-kentwest.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Promote kindness and suppress cruelty to animals. We are actively involved in the rescue and re-homing of cats and kittens in our branch area.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Animals
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WEST KENT.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£33,636	£40,059	-	-
2023-12-31	£34,557	£40,664	-	-
2022-12-31	£29,694	£30,909	-	-
2021-12-31	£30,403	£26,135	-	-
2020-12-31	£28,028	£31,599	-	-

Trustees

Name	Role	Appointed
JEAN SELMES	Chair	
Linda Brown		2014-07-14
Linda Hill		2014-07-14
Mrs Sue Newman		2016-11-14
Sally Ann Gibbs		2024-06-17
Sarah North		2018-06-11

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales - Charity number 209193

Accounts



Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2024



This is "Tatty" cat as a kitten in her new forever home. She came to us with her siblings with severe diarrhoea, fleas and underweight from a member of the public who asked for help. She was hospitalised and with several weeks of foster care, she made a full recovery and was successfully rehomed.



This is Diamond who was taken to a vet as a stray with a terrible skin condition that had been left untreated. The veterinary nurse cried when she first saw her. With the right medical treatment and foster care, she found her forever home with one of our new fosterers who fell in love with her after days!



This is Harry the guinea pig who was signed over to us from a multi animal household. He is loving his new forever home.

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RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Legal and Administrative Information

Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals ("RSPCA") and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers

Ms J Selmes – Branch Chair
Mrs S Newman – Branch Welfare and Membership Secretary
Mrs L Hill – Branch Treasurer
Ms M Chavez – Branch Secretary
Mrs L Brown
Mrs P S L North
Miss S Gibbs (Appointed 17 June 2024)

Principal Address

8 Hawden Close
Hildenborough
Kent
TN11 9BP

Independent Examiner

Stephen Pocock FCCA
BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

Bankers

NatWest Bank Plc
67 High Street
Sevenoaks
Kent
TN13 1LA

Barclays Bank Plc
Leicester
LE87 2BB

Shawbrook Bank Plc
Lutea House, Warley Hill Business Park
The Drive
Great Warley, Brentwood
Essex CM13 3BE

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Trustees Annual Report

For the Year Ended 31 December 2024

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2024, as required by the Charity Commission. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure and Governance

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3 October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a committee. The committee members, elected at the AGM, or co-opted by the committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them:

- Loss of income, including through error or fraud.
- Insufficient trustees for the branch to continue.

It is the opinion of the Trustees that the Branch’s policies, procedures, and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the South East Regional Board (“SERB”) as and if agreed, for specific projects. The Branch takes part in the activities of the South East regional area and along with other branches, attends the Regional Board meetings.

Branch Objectives and Public Benefit Statement

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

The Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. They have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the Public Benefit

We provide financial support towards veterinary treatment costs for animals that are sick or injured and belong to people living in our area on low incomes. We do this through the operation of a voucher scheme. This work provides assistance by giving them financial help to obtain care for their animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary costs for unowned animals in our area that are involved in accidents that are emergency cases.

The Branch is also focused on the active promotion of neutering for animals for those people living in the branch area on low incomes through the voucher scheme.

We provide re-homing and fostering services where possible for animals that come into the Branch via the Society's Inspectors, members of the public or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we will help animals in need, where possible.

We offer free animal care advice by holding events and answering enquiries from the public using a dedicated phone. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Trustees Annual Report (continued)

For the Year Ended 31 2024

Achievements and Performance

2024 has been another busy year for the branch in all the main areas of animal welfare we help with in our area – namely: -

1. Financial assistance towards the veterinary costs for animals owned by people in our area on low incomes.
2. Rescue, rehabilitate and rehome animals, mainly stray and feral cats and kittens.
3. General animal welfare advice.
4. Fund raising activities to help generate income for the branch

The cost-of-living crisis has continued to have an impact this year. The demand for our financial support from people in our area on low incomes to help with the veterinary costs has remained high together with the increase in the veterinary costs themselves. Veterinary costs through our voucher scheme, which relates to animals owned by members of the public in our area on low incomes, was £22,097 in 2024. This compares to £24,182 and £14,839 in 2023 and 2022 respectfully. Whilst the 2024 costs are slightly lower than the previous year, it continues to remain high relative to our main source of income which is the amount we receive each year from the National Society – see further below. The total number of animals helped through our voucher scheme was similar to 2023 – 188 vs 180.

Animal care costs relate to veterinary and support costs paid for animals not issued through the voucher scheme. It mainly relates to animals that have come into our care by being signed over to us by members of the public, or are strays taken into veterinary practices by members of the public or lastly, ferals humanely trapped by our volunteer Trustees. The stray animals, mainly cats, come into our care where they do not have a microchip, now required by law, and where the owner cannot be located after a standard 7-day period. We have increased the number of volunteer fosterers this year to nine and they kindly look after the animals in their homes before they are adopted.

Animal care costs in 2024 were £14,368 which is a 32% increase over £10,873 in 2023. There are several reasons for this higher spend this year: -

	<u>2024</u>	<u>2023</u>
Number of cats and kittens adopted from the branch	32	39
Of which – costs reclaimed from SERB	<u>6</u>	<u>19</u>
Balance of cats and kittens' costs paid by branch	<u>26</u>	<u>20</u>

The Branch was able to reclaim veterinary costs from SERB in 2024 of £2,746 as compared with £14,420 in 2023. SERB offers several schemes to help branches and one we have used is a multi-animal site scheme whereby we can recover veterinary costs associated with the rescue of animals where there are 5 or more in one place. These reclaims are deducted from animal care costs. The higher reclaim amount for 2023 related to costs for cats and kittens we helped with at a local housing authority site whereby adult cats were trapped, neutered and released back and kittens were

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

given all the veterinary treatments required as part of our general rehoming practices and adopted. As this project was successful in 2023 there have not been many unwanted kittens in 2024.

Additional reasons for higher animal care costs year on year include a higher number of stray cats taken into branch care and needing more veterinary treatments, including one that had a really bad skin condition (she has since made a full recovery) and higher vet costs generally. There are a few vet practices in our area that give us a charity discount for which we are grateful and we try and use them as much as possible.

The average veterinary costs related to rehoming a cat or kitten with no underlying health issues are approximately £250 each. This does not include food, litter and other supplies. Our rehoming fees in 2024 and 2023 were £80 each so we incur a financial loss with each adoption. We have increased our adoption fees to £100 in 2025.

Donations income was £6,096 in 2024 vs £6,303 in 2023. This includes monies raised and received as part of being our local Pets At Home branch Charity Partner since the beginning of 2022. As a result of this, we have received donations of pet food and supplies collected from the public in store as well as donations of large pallets of pet food and litter. We used these to distribute to our neighbouring RSPCA animal centres as well as to 3 local established food banks and for animals in our care with foster families. We also receive vouchers to spend in their store on animal supplies and we participate in fund raising campaigns during the year through the Pets at Home Foundation.

Rehoming income was £2,790 in 2024 as compared with £3,550 in 2023. The reduction was due to a slightly lower number of cats and kittens adopted during the year and the prior year included an adoption fee for a dog and her puppy. We generally do not foster and rehome dogs as these often require specialist care.

Events and donated goods income in 2024 was £1,739 as compared to £739 in 2023. The increase was due to an additional two fete events we attended in the current year and a kind donation at the end of 2024 from one of our members of some good quality clothing and shoes which we have started to sell online, as we do not have our own charity shop. We participated in five local fete events selling homemade dog biscuits, RSPCA branded goods and donated items.

We received our annual share of the National Society's house to house collections and donations in the current year of £21,816 as compared with £23,094 in 2023. This branch contribution paid to the Society was also similarly a lower amount this year - £1,378 vs £3,308 in 2023. The net of these amounts received from the National Society continues to be our largest source of income, without which we would not be able to carry out all our animal welfare activities. These are collections and donations received from the public over the two years prior.

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

Our Kent Chief Inspector Nick Wheelhouse and his team continue to do an amazing job working through these challenges whilst providing the much-needed front line services in responding to animal welfare concerns. This includes the rescue of all kinds of wildlife trapped or injured from a number of hazards. We continue to be available to support Nick and his team during the year wherever possible.

We have continued to assist a few other RSPCA branches and animal centres outside of our area through the donations of pet food and other supplies and also in helping take cats and kittens from them into our care with fosterers for rehoming. We have also worked closely again with a few local other animal charities in our area, mainly Rescued Animals in Need (“R.A.I.N”) who often help to provide financial assistance alongside our voucher scheme for people on low incomes. We always ask these owners to make a small contribution towards these veterinary costs for their animals where they are able to do so. We also work together with R.A.I.N frequently on the rescue, rehabilitation and rehoming of cats and kittens in our area.

Financial Performance

The Financial Statements for the year ended 31 December 2024 will be submitted for adoption at the Annual General Meeting to be held on 9th June 2025.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a deficit of £6,423 compared to a deficit of £6,107 in the prior year, due primarily to increased expenditure on veterinary fees and supplies for animal care of £36,793, an increase of £1,565 compared to 2023. Despite the deficits recorded for the past two years, the Trustees continue to be of the opinion the Branch remains in a strong position financially.

Expenditure on charitable activities includes veterinary fees, animal care and any contributions made to the RSPCA National Society. The increase in these costs this year is due mainly to higher animal care costs compared to 2023. This was the result of a higher number of rehomed animals for which we have incurred veterinary costs, an increase in veterinary costs themselves, and a higher number of stray cats we have helped this year needing more veterinary assistance.

Overall income in 2024 decreased by £921 to £33,636 primarily due to a lower amount of house-to-house collections from the National Society and income from donations and rehoming. Partially offsetting this was higher income over last year from events and donated goods, resulting from our attendance at two additional fete events in 2024 as compared to 2023.

The Branch’s share of the central allocation received of the Society’s house to house collections is determined by the National Society and they use external professional fundraisers. This continues to be the Branch’s largest source of income.

Trustees Annual Report (continued)

For the Year Ended 31 December 2024

Branch financial plan – including designated funds details.

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2024 financial year with £ 66,066 (2023: £72,489) in reserves.

Funds were designated by the Trustees for a total of £17,500 to support the following 2 initiatives:

- i) Feral Fund - £7,500 was designated to support the Branch activities in assisting with feral cat colonies in our area.
- ii) PAWS Fund - £10,000 is designated in support of the expanded “Post Adoption Welfare support” (“PAWS”) scheme we run for older animals adopted with existing health conditions.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The Trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would again like to thank each of the Trustees and volunteers, especially our wonderful fosterers, who have all continued to give generously their time and efforts again this year. On behalf of the Committee, I would also like to thank Chief Inspector Nick Wheelhouse and his team who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for her continued invaluable help, to R.A.I.N and all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 19th May 2025

Ms J Selmes, Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2024, which are set out on the next pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Pocock FCCA
BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

30 May 2025

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities
For the year ended 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		8,886	-	8,886	9,853
Subscriptions per HQ		232	-	232	231
Collecting Boxes		-	-	-	19
House to House collections	4	21,816	-	21,816	23,094
Activities for Generating Funds					
Events & donated goods	5	1,739	-	1,739	739
Investment Income					
Bank Deposit Interest		963	-	963	621
Total Incoming Resources		33,636	-	33,636	34,557
Resources Expended					
Costs of Generating Funds	8 & 10	-	-	-	39
Expenditure on Charitable Activities	6, 9 & 10	39,100	-	39,100	39,810
Governance Costs	11	959	-	959	815
Total Resources Expended		40,059	-	40,059	40,664
Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds		(6,423)	-	(6,423)	(6,107)
Fund Balances brought forward		72,489	-	72,489	78,596
Fund Balance carried forward		66,066	-	66,066	72,489

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Balance Sheet

Balance Sheet
As at 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed Assets					
Tangible assets	2	97	-	97	129
Current Assets					
Stock		-	-	-	104
Cash at bank	3	65,453	-	65,453	75,657
Debtors	13	2,894	-	2,894	3,568
Current Liabilities					
Amount falling due within one year	14	(2,379)	-	(2,379)	(6,968)
Net Current Assets		<u>65,969</u>	<u>-</u>	<u>65,969</u>	<u>72,360</u>
Net Assets		<u>66,066</u>	<u>-</u>	<u>66,066</u>	<u>72,489</u>
Funds					
Unrestricted Funds:					
General Purposes		48,566		48,566	52,489
Designated		17,500		17,500	20,000
		<u>66,066</u>	<u>-</u>	<u>66,066</u>	<u>72,489</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

19th May 2025
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2024

1 Accounting Policies

- a). **Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.
The presentation currency of the financial statements is the Pound Sterling (£).
- b). **Income** 1
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.
- c). **Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably.
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.
- d). **Critical accounting judgements and key sources of estimation uncertainty**
Depreciation is a significant accounting estimate within the accounts. Depreciation rates are based on the useful expected lives of each asset. The Trustees review the assets to ensure that their policies remain up to date, accurate and in line with previous expectations to confirm that depreciation is not accelerated or under-provided.
- e). **Depreciation**
Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.
- f). **Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.
- g). **Taxation**
The charity is exempt from tax on its charitable activities.
- h). **Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

1 Accounting Policies - continued

i). **Financial Instruments**

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment.

Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

j.) **Going Concern**

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Gazebo £	Total £
Cost			
At 1st January 2024	795	161	956
additions during the year	-	-	-
At 31st December 2024	795	161	956
Depreciation			
At 1st January 2024	795	32	827
Charge for the year	-	32	32
At 31st December 2024	795	64	859
Net book value			
At 31st December 2023	-	129	129
At 31st December 2024	-	97	97

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

3 Cash at Bank	2024	2023
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	296	5,916
High Interest Deposit Account, Barclays Bank plc	11,565	16,864
60 Day Notice, CAF Bank	53,591	52,878
	<u>65,453</u>	<u>75,657</u>

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £21,816 (2023: £23,094)

5 Events & donated goods

	2024	2023
	£	£
Coffee Mornings, fetes, etc	1,739	739
	<u>1,739</u>	<u>739</u>

6 Veterinary Fees

	Nos	2024 £	Nos	2023 £
Voucher Assistance:				
Neutering	39	1,964	33	2,889
Treatment	149	20,134	147	21,293
	<u>188</u>	<u>22,097</u>	<u>180</u>	<u>24,182</u>
Non-voucher assistance				
A&E/Euthanasia	3	327	2	173
	<u>191</u>	<u>22,425</u>	<u>182</u>	<u>24,355</u>

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2024	2023
	£	£
Voucher Neutering	50	88
Voucher Treatment	135	145
Non-voucher Assistance	109	87

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

7 Branch contribution to RSPCA

	2024	2023
	£	£
Contribution to central funds	1,378	3,308

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

8 Costs of Generating Funds

	2024	2023
	£	£
Other	-	35
Support Costs	-	4
	-	39

9 Expenditure on Charitable Activities

	Veterinary Fees	Animal Care	2024	2023
	£	£	£	£
Payments to Veterinary Surgeries	22,425	14,368	36,793	35,228
Support Costs	1,407	901	2,308	4,581
	23,831	15,269	39,100	39,810

10 Allocation of Support Costs

	Allocated to Charitable Activities	Allocated to Fundraising	2024	2023
	£	£	£	£
Telephone	299	-	299	399
Print, postage & stationery	66	-	66	79
Branch Contribution to RSPCA	1,378	-	1,378	3,308
Depreciation	32	-	32	32
Support Other	533	-	533	767
	2,308	-	2,308	4,586

Support costs are allocated in proportion to direct costs.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2024

11 Governance costs

	2024	2023
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	924	780
	959	815

12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £1,646.18 (2023:£2,045.96).

Expenditure of £97.42 was reimbursed to trustees in respect of telephone and other administrative expenses (2023: £355.16).

No remuneration was paid to any trustees.

13 Debtors

	2024	2023
	£	£
Income due via RSPCA Central Office	457	1,436
Other Debtors & Prepayments	2,437	2,132
	2,894	3,568

14 Creditors

	2024	2023
	£	£
Veterinary Fees	1,238	6,027
Insurance	241	-
Trustee expenses	-	162
Independent examiner's fee	900	780
	2,379	6,968

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales - Charity number 209193

Accounts



Kent West Branch

Caring for animals since 1893

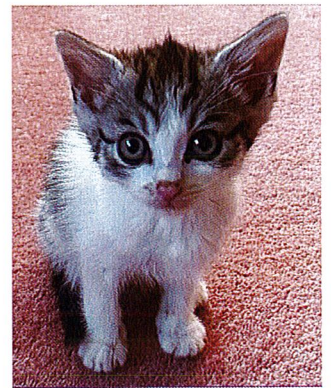
Report and Financial Statements For the year ended 31 December 2023



This is Minnie who came into our care with her sister when their owner had to go into a care home. She had renal problems and came under our PAWS scheme. Both she and her sister were adopted together locally.



This is Charlie who was born by emergency caesarean when his Mum was taken to the vets as a stray. We helped with the veterinary costs and to find him and his Mum their wonderful forever home together.



This is Cleo who came into our care as one of a litter of four feral kittens from a local housing authority site. She has since been adopted by one of our great fosterers.

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RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Legal and Administrative Information

Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals (“RSPCA”) and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers

Ms J Selmes – Branch Chair
Mrs S Newman – Branch Welfare and Membership Secretary
Mrs L Hill – Branch Treasurer
Ms M Chavez – Branch Secretary
Mrs L Brown
Mrs P S L North
Mrs P Lloyds (Resigned 12 June 2023)
Mrs G Hughes (Resigned 12 June 2023)

Principal Address

8 Hawden Close
Hildenborough
Kent
TN11 9BP

Independent Examiner

Stephen Pocock FCCA
BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

Bankers

NatWest Bank Plc
67 High Street
Sevenoaks
Kent
TN13 1LA

Barclays Bank Plc
Leicester
LE87 2BB

Shawbrook Bank Plc
Lutea House, Warley Hill Business Park
The Drive
Great Warley, Brentwood
Essex CM13 3BE

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Trustees Annual Report

For the Year Ended 31 December 2023

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2023, as required by the Charity Commission. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure and Governance

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3 October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a committee. The committee members, elected at the AGM, or co-opted by the committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them are:

- Loss of income, including through error or fraud.
- Insufficient trustees for the branch to continue.

It is the opinion of the Trustees that the Branch’s policies, procedures, and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the Regional Board as and if agreed, for specific projects. The Branch takes part in the activities of the South East Regional area and along with other branches, attends the Regional Board meetings.

Branch Objectives and Public Benefit Statement

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

Trustees Annual Report (continued)

For the Year Ended 31 December 2023

The Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. They have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the Public Benefit

We provide financial support towards veterinary treatment costs for animals that are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary costs for unowned animals in our area that are involved in accidents that are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those people living in the branch area on low incomes through the issue of vouchers.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors, members of the public or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we will help animals in need, where possible.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Trustees Annual Report (continued)

For the Year Ended 31 2023

Achievements and Performance

2023 has been very busy for the branch in all areas of animal welfare we help with. The cost-of-living crisis has had the greatest impact this year. Prices rising in all areas including food and energy bills has resulted in less money available towards the cost of veterinary treatment for animals owned. The demand for our financial support from people in our area on low incomes has therefore increased significantly. This increase in demand, together with the rising cost of the veterinary treatments has had a double impact on spend on veterinary costs. Veterinary costs through our voucher scheme increased by almost 63% - £24,182 vs £14,839. The number of vouchers issued increased to 182 as compared to 131 the prior year. This was the highest number of vouchers issued since the scheme began eight years ago.

As a result of this higher spend on veterinary costs we recorded an overall deficit of £6,107 in 2023 as compared to a deficit of £1,215 in the prior year. We do consider the branch to be in a strong position financially despite the deficits, but we will continue to do what we can to raise funds and reduce costs going forward. There are several vet practices locally that do give us a charity discount on the costs of vet visits and treatments to which we are grateful and try and use them as much as possible.

Nationally the longer-term aftereffects of COVID with higher animal ownership together with the higher costs of living and therefore higher animal abandonment has resulted in animal centres being at almost full capacity. Our Kent Chief Inspector Nick Wheelhouse and his team continue to do an amazing job working through these challenges whilst providing the much-needed front line services in responding to animal welfare concerns. This includes the rescue of all kinds of wildlife trapped or injured from a number of hazards. We have continued to support Nick and his team during the year wherever possible.

We have also been busy in our “animal care” work in the year. This relates to animals, mainly stray cats and kittens, that are not owned and come into our care. Our cattery closed in 2022 but since then we now use up to six foster families who kindly look after the animals prior to them being rehomed. We are very grateful to all of these volunteers who give their time freely to help us and the animals in their care.

In November 2022, we began working on a joint project at a local housing authority site where the residents had requested assistance with a population of cats and kittens. Together with another animal rescue charity in our area Rescued Animals in Need or “RAIN”, we the site regularly together and since that date we have caught a total of 76 feral cats and kittens. The adult cats were taken to a local vet and each neutered and given a health check and blood test and then re-released. The kittens were also given veterinary treatment, vaccinations, neutered and microchipped and were cared for by our great team of foster families before being rehomed. We will continue to visit the site in future on a less frequent basis now that most adults have been neutered. We also helped a member of the public with the rescue neuter and rehome of 10 feral cats and kittens at his home during the year.

The average cost for the veterinary treatment for each stray or feral cat or kitten is approximately £250 - £300 each. The RSPCA South East Regional Board, of which we are a member, offer several funding schemes to help branches with animal welfare projects. One scheme is the multi-animal site scheme whereby we can recover veterinary costs associated with the rescue of animals where there are 5 or more in one place. As a result of the rescue and rehoming we have undertaken at the two locations

Trustees Annual Report (continued)

For the Year Ended 31 December 2023

mentioned above, we were able to reclaim £14,420 from this scheme related to the veterinary costs incurred. This costs and reclaim amount are shown netted in the animal care costs within the expenditure on charitable activities in our financial statements.

Lastly, we continue to operate a dedicated branch telephone line to help people in our area with any questions related to animals in need, including wildlife. This continues to be very much in demand, and we help as much as possible.

Our donations and rehoming income more than doubled in the current year to £9,853 as compared to £4,685 the previous year. This includes the increase in rehoming fees due to the higher number of stray cats and kittens we have helped rescue and rehome this year. We charge a nominal rehoming fee which has not changed in the year, and this goes towards the veterinary and food costs incurred for each animal in our care before they are rehomed. The donations income also increased and includes monies raised and received as part of being our local Pets At Home branch Charity Partner since the beginning of 2022. As a result of this, we have received donations of pet food and supplies collected from the public in store as well as donations of large pallets of pet food and litter. We used these to distribute to our neighbouring RSPCA animal centres as well as to 3 local established food banks and also for animals in our care with foster families. We also receive vouchers to spend in their store on animal supplies and also participate in fund raising campaigns through the Pets at Home Foundation.

During the year we held three of our usual fund-raising events including the local Great Comp garden event and had stalls at the Otford and Shoreham heavy horse show. us the opportunity to increase public awareness of our activities in the local area.

We did receive our annual share of the National Society's house to house collections and donations in the current year of £23,094 which was down slightly from 2022. This remains our largest source of income, without which we would not be able to carry out all of our animal welfare activities. These are collections carried out two years prior.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2023 will be submitted for adoption at the Annual General Meeting to be held on 17 June 2024.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a deficit of £6,107 compared to a deficit of £1,215 in the prior year, due primarily to increased expenditure on welfare assistance for veterinary fees of £24,182, an increase of £9,343 compared to 2022.

Expenditure on charitable activities includes veterinary fees, animal care and any contributions made to the RSPCA National Society. The increase seen this year is due to several reasons; increases in veterinary costs year-on-year, the number of animals treated and taken into our care and an increased

Trustees Annual Report (continued)

For the Year Ended 31 December 2023

contribution to the National Society. The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the animal trapping and rehoming activities. The Branch was able to reclaim £14,420 from the South East Regional Board fund in respect of veterinary costs incurred related to the two large multi animal projects undertaken in the year.

Overall income in 2023 increased by £4,862 to £34,557, primarily due to an increase of £2,642 in income generating from rehoming activities and an increase of £2,526 donations income to £6,303 (2022; £3,777) which includes £3,347 raised from multiple campaigns at the Pets at Home Foundation. The Branch's share of the central allocation received of the Society's house to house collections reduced slightly compared to the prior year. This initiative, which uses professional fundraisers, generated £23,094 (2022; £23,218) and continues to be the Branch's largest source of income.

Branch financial plan – including designated funds details.

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2023 financial year with £72,489 (2022; £78,596) in reserves. We continue to seek opportunities to reduce the carried forward reserves year on year but will also give consideration to a possible reduction in our share of the National Society's house to house collections in the next few years and higher welfare spend.

Funds were designated by the Trustees for a total of £20,000 to support the following 3 initiatives:

- i) Feral Fund - £5,000 was designated to support the Branch activities in assisting with feral cat colonies in our area.
- ii) Equine Fund - £5,000 is designated in support of the Local, regional or National Society's equine work.
- iii) PAWS Fund - £10,000 is designated in support of the expanded "Post Adoption Welfare support" ("PAWS") scheme we run for older animals adopted with existing health conditions.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The Trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts again this year. On behalf of the Committee, I would also like to thank Chief Inspector Nick Wheelhouse and his team who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for her continued invaluable help, to R.A.I.N and all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 20th May 2024

Ms J Selmes, Branch Chair

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Independent Examiners Report

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

Registered Charity No. 209193

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2023, which are set out on the next pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



31 May 2024

Stephen Pocock FCCA

BSR BESPOKE CHARTERED ACCOUNTANTS
LINDEN HOUSE
LINDEN CLOSE
TUNBRIDGE WELLS
KENT
TN4 8HH

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

For the year ended 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		9,853	-	9,853	4,685
Subscriptions per HQ		231	-	231	246
Collecting Boxes		19	-	19	24
House to House collections	4	23,094	-	23,094	23,218
Activities for Generating Funds					
Events & donated goods	5	739	-	739	1,273
Investment Income					
Bank Deposit Interest		621	-	621	248
Total Incoming Resources		<u>34,557</u>	<u>-</u>	<u>34,557</u>	<u>30,403</u>
Resources Expended					
Costs of Generating Funds	8 & 10	39	-	39	427
Expenditure on Charitable Activities	6, 9 & 10	39,810	-	39,810	29,547
Governance Costs	11	815	-	815	935
Total Resources Expended		<u>40,664</u>	<u>-</u>	<u>40,664</u>	<u>26,135</u>
Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds					
		(6,107)	-	(6,107)	(1,215)
Fund Balances brought forward		78,596	-	78,596	79,810
Fund Balance carried forward		<u><u>72,489</u></u>	<u><u>-</u></u>	<u><u>72,489</u></u>	<u><u>78,596</u></u>

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Balance Sheet


Balance Sheet
As at 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets					
Tangible assets	2	129	-	129	-
Current Assets					
Stock		104		104	173
Cash at bank	3	75,657	-	75,657	86,311
Debtors	13	3,568	-	3,568	2,302
Current Liabilities					
Amount falling due within one year	14	(6,968)	-	(6,968)	(10,190)
Net Current Assets		<u>72,360</u>	<u>-</u>	<u>72,360</u>	<u>78,596</u>
Net Assets		<u>72,489</u>	<u>-</u>	<u>72,489</u>	<u>78,596</u>

Funds

Unrestricted Funds:					
General Purposes		52,489		52,489	58,596
Designated		20,000		20,000	20,000
		<u>72,489</u>	<u>-</u>	<u>72,489</u>	<u>78,596</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

20th May 2024
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2023

1 Accounting Policies

a). **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

b). **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c). **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

d). **Critical accounting judgements and key sources of estimation uncertainty**

Depreciation is a significant accounting estimate within the accounts. Depreciation rates are based on the useful expected lives of each asset. The Trustees review the assets to ensure that their policies remain up to date, accurate and in line with previous expectations to confirm that depreciation is not accelerated or under-provided.

e). **Depreciation**

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

f). **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

g). **Taxation**

The charity is exempt from tax on its charitable activities.

h). **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

1 Accounting Policies - continued

i.) Financial Instruments

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment.

Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

j.) Going Concern

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Gazebo £	Total £
Cost			
At 1st January 2023	795	-	795
additions during the year	-	161	161
At 31st December 2023	795	161	956
Depreciation			
At 1st January 2023	795	-	795
Charge for the year	-	32	32
At 31st December 2023	795	32	827
Net book value			
At 31st December 2022	-	-	-
At 31st December 2023	-	129	129

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

3 Cash at Bank	2023	2022
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	5,916	9,690
High Interest Deposit Account, Barclays Bank plc	16,864	24,112
60 Day Notice, CAF Bank	52,878	52,509
	75,657	86,311

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £23,094 (2022: £23,218)

5 Events & donated goods

	2023	2022
	£	£
Coffee Mornings, fetes, etc	739	1,273
	739	1,273

6 Veterinary Fees

	2023		2022	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	33	2,889	20	1,219
Treatment	147	21,293	103	13,620
	180	24,182	123	14,839
Non-voucher assistance				
A&E/Euthanasia	2	173	8	1,375
	182	24,355	131	16,214

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2023	2022
	£	£
Voucher Neutering	88	61
Voucher Treatment	145	132
Non-voucher Assistance	87	172

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

7 Branch contribution to RSPCA

	2023	2022
	£	£
Contribution to central funds	3,308	1,521

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

8 Costs of Generating Funds

	2023	2022
	£	£
Other	35	389
Support Costs	4	39
	39	428

9 Expenditure on Charitable Activities

	Veterinary	Animal	2023	2022
	Fees	Care	£	£
	£	£	£	£
Payments to Veterinary Surgeries	24,355	10,873	35,228	26,874
Support Costs	3,167	1,414	4,581	2,672
	27,523	12,287	39,810	29,546

10 Allocation of Support Costs

	Allocated to Charitable Activities	Allocated to Fundraising	2023	2022
	£	£	£	£
Telephone	398	1	399	467
Print, postage & stationery	79	-	79	44
Branch Contribution to RSPCA	3,305	3	3,308	1,521
Support Other	767	-	767	679
	4,581	4	4,586	2,711

Support costs are allocated in proportion to direct costs.

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Notes to the Financial Statements contd.

For the year ended 31st December 2023

11 Governance costs

	2023	2022
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	780	900
	<u>815</u>	<u>935</u>

12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £2,045.96 (2022:£240.47).

Expenditure of £355.16 was reimbursed to trustees in respect of telephone and other administrative expenses (2022: £610.62).

No remuneration was paid to any trustees.

13 Debtors

	2023	2022
	£	£
Income due via RSPCA Central Office	1,436	92
Other Debtors & Prepayments	2,132	2,210
	<u>3,568</u>	<u>2,302</u>

14 Creditors

	2023	2022
	£	£
Veterinary Fees	6,027	9,410
Trustee expenses	162	-
Independent examiner's fee	780	780
	<u>6,968</u>	<u>10,190</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales - Charity number 209193

Accounts



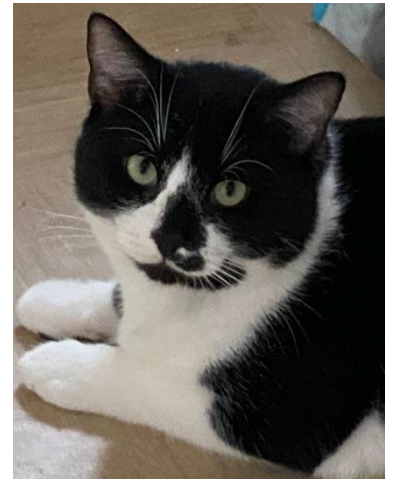
Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2022



This is Milo the kitten who was rescued from a local Housing Authority site where the residents had requested assistance with a feral cat problem. Milo had an eye infection, flu symptoms and was under weight. He has since recovered and was adopted just before Christmas.



This is Henry who was hit by a car. Miraculously he survived and had no broken bones. He had not been chipped and no owner came forward. Henry has made a great recovery – (picture on the right) and been in the care of one of our volunteer fosterers. He is shortly going to his forever home.

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RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Legal and Administrative Information

Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals (“RSPCA”) and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers	Ms J Selmes – Branch Chair Mrs S Newman – Branch Secretary and Membership Secretary Mrs L Hill – Branch Treasurer Mrs L Brown – Branch Welfare Officer Mrs P S L North Ms M Chavez Mrs P Lloyds Mrs G Hughes
Principal Address	8 Hawden Close Hildenborough Kent TN11 9BP
Independent Examiner	Stephen Pocock FCCA BSR Bespoke Chartered Accountants Linden House Linden Close Tunbridge Wells Kent TN4 8HH
Bankers	NatWest Bank Plc 67 High Street Sevenoaks Kent TN13 1LA Barclays Bank Plc Leicester LE87 2BB Shawbrook Bank Plc Lutea House, Warley Hill Business Park The Drive Great Warley, Brentwood Essex CM13 3BE

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Trustees Annual Report

For the Year Ended 31 December 2022

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2022, as required by the Charity Commission. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure and Governance

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3 October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a committee. The Committee members, elected at the AGM, or co-opted by the Committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The Committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them are:

- Loss of income, including through error or fraud.
- Insufficient trustees for the branch to continue.

It is the opinion of the Trustees that the Branch’s policies, procedures, and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the Regional Board as and if agreed, for specific projects. The Branch takes part in the activities of the South East Regional area and along with other branches, attends the Regional Board meetings.

Branch Objectives and Public Benefit Statement

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

Trustees Annual Report (continued)

For the Year Ended 31 December 2022

The trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. We have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the Public Benefit

We provide veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary bills for unowned animals involved in accidents that are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those in the Branch area on low incomes. We do this through the issue of vouchers and previously provided financial support for the Southeast Region Mobile Cat Neutering Unit when that was in operation.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors, members of the public or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we will help animals in need, where possible.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Trustees Annual Report (continued)

For the Year Ended 31 2022

Achievements and Performance Review

Finally, a full year without any restrictions from the global COVID 19 pandemic. Restrictions had begun to ease in the second half of the previous year. The impact of many people acquiring new pet dogs and cats during lockdown and then returning to work, together with a marked increase in the cost of living has caused an increase in the number of animals put up for adoption. Nationally, animal rescue centres are full and there has been an increase in the use of private boarding establishments to help ease the crisis.

Added to the increased demand for animal welfare services this year has been the impact of the cost cutting measures undertaken by the RSPCA National Society in the previous year to help provide financial stability. Redundancies made and closures of certain animal centres have put additional pressures on the RSPCA National team of Inspectors and Animal Rescue officers whose jobs it is to investigate suspected reports of animal cruelty. Our Kent Chief Inspector Nick Wheelhouse and his team have done and continue to do an amazing job working through these challenges whilst providing the much-needed front line services in responding to animal welfare concerns. This includes the rescue of all kinds of wildlife trapped or injured from a number of hazards. We have continued to support Nick and his team during the year wherever possible.

One of the main activities of our Branch is the provision of welfare assistance to people on low incomes in our area whose pets need veterinary treatment. Linda Brown, our Welfare Officer, has continued to receive a lot of calls from the public where incomes have been reduced due to the pandemic. For the full year, we issued 121 (2021: 143) welfare vouchers for 123 (2021:153) sick or injured animals in our area. For the vouchers issued this year, they related to 86 dogs, 34 cats and 3 rabbit and worked with 21 different veterinary practices in our area. The most used vets in our area continue to be Vets4Pets, Priory Lodge, Pennard and Portland Vets.

We have continued to work together with another animal rescue charity in our area, Rescued Animals in Need or "RAIN". This has included support of members of the public on financial welfare cases and in the rescue of stray cats and kittens. One joint project was working with a local housing authority and its residents who requested assistance in November this year with a feral cat problem. The plan was to trap and neuter as many as possible and through the end of January 2023 we had caught 24 of which 20 were female! Of the 24, 12 were kittens who were placed in foster care and with the RSPCA Canterbury branch and all have now been successfully rehomed.

The Branch had a busy year with animal rescue, fostering and adoptions with the help of our branch volunteers. In addition to all the cats and kittens mentioned above, we helped rescue and rehome 10 stray cats, 3 of which had a total of 10 kittens and 2 dogs.

During the year the Branch sold its cattery for £250 to our volunteer cattery manager. The price reflected the age and condition of the 5 pens. The cattery had remained closed due to ill health of the manager. We continue to try and increase our volunteer fosterers in our area as well as working with the RSPCA Canterbury branch that has an animal centre and a local private boarding establishment as needed to support animals requiring care in our area.

Trustees Annual Report (continued)

For the Year Ended 31 December 2022

We were pleased to be able to resume our usual fund-raising activities this year. We attended the local Great Comp garden event and had stalls at the Otford and Four Elms Fetes and the Shoreham heavy horse show. We were also pleased to have been selected as the local Pets At Home branch Charity Partner for 2022. As a result of this we were able to receive donations of pet food and supplies collected from the public in store as well as donations of large pallets of pet food and litter. We used these to distribute to our neighbouring RSPCA animal centres as well as to 3 local established food banks and also for animals in our care with foster families. We also participated in the national Pets At Home Foundation "Santa Paws" campaign that ran for the month of December and shared in the monetary donations collected in store. This raised an amazing £1,680. In addition to helping raise funds, these events allow us the opportunity to increase public awareness of our activities in the local area.

We did receive our annual share of the National Society's house to house collections and donations in 2022. These are collections carried out two years prior. This amount was lower than the previous year but not as low as we had expected as these collection activities were not allowed in 2020 due to COVID restrictions. We continue to try and increase our donations and fundraising where possible as this is our main source of income that allows us to carry out our animal welfare activities.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2022 will be submitted for adoption at the Annual General Meeting to be held on 12 June 2023.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a deficit of £1,215 compared to a surplus of £4,269 in the prior year, due primarily to increased expenditure on animal welfare of £26,874, an increase of £4,208 compared to 2021.

Expenditure on charitable activities includes veterinary fees, animal care and any donations made to the RSPCA National Society. This increase is due to several reasons; an increase in year-on-year veterinary costs, some impact of Covid restrictions in the previous year and an increase in the number of animals that came into our care. The Branch also made donations to Four Paws UK to help support animals affected by the war in Ukraine and to the RSPCA Thanet and District Branch in support of its wildlife activities. The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the animal trapping and rehoming activities.

Overall income in 2022 decreased by £709 to £29,694, primarily due to a reduction of £916 in the Branch's share of the central allocation received of the Society's house to house collections compared to the prior year. This initiative, which uses professional fundraisers, generated £23,218 (2021; £24,134 and continues to be the Branch's largest source of income. Other factors include an exceptional income item of £3,045 in 2021 accounts resulting from a refund of the Branch Emergency Fund donation from 2020 albeit this was partially compensated by other one-off donations including £1,680 raised from the Pets at Home Foundation "Santa Paws" event held at the end of 2022.

Trustees Annual Report (continued)

For the Year Ended 31 December 2022

Branch financial plan – including designated funds details.

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2022 financial year with £78,596 (2021; £79,810) in reserves. We continue to seek opportunities to reduce the carried forward reserves year on year but will also give consideration to a possible reduction in our share of the National Society's house to house collections in the next few years and higher welfare spend.

Funds were designated by the Trustees for a total of £20,000 to support the following 3 initiatives:

- i) Feral Fund - £5,000 was designated to support the Branch activities in assisting with feral cat colonies in our area.
- ii) Equine Fund - £5,000 is designated in support of the Local, regional or National Society's equine work.
- iii) PAWS Fund - £10,000 is designated in support of the expanded PAWS scheme as outlined above.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The Trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts which have contributed to the success of the Branch again this year. We are particularly grateful to Linda Brown, our Welfare Officer for her work supporting the pets of members of the public on low incomes. On behalf of the Committee, I would also like to thank Chief Inspector Nick Wheelhouse and his team who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for all the invaluable help she continues to provide, to R.A.I.N and all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 22 May 2023

Ms J Selmes, Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
KENT WEST BRANCH

Registered Charity No. 209193

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2022, which are set out on the next pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Pocock FCCA

BSR BESPOKE
CHARTERED ACCOUNTANTS
LINDEN HOUSE
LINDEN CLOSE
TUNBRIDGE WELLS
KENT TN4 8HH

5 June 2023

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities

For the year to 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		4,685	-	4,685	4,952
Subscriptions per HQ		246	-	246	249
Collecting Boxes		24	-	24	-
House to House collections	4	23,218	-	23,218	24,134
Activities for Generating Funds					
Events & donated goods	5	1,273	-	1,273	737
Investment Income					
Bank Deposit Interest		248	-	248	331
Total Incoming Resources		<u>29,694</u>	<u>-</u>	<u>29,694</u>	<u>30,403</u>
Resources Expended					
Costs of Generating Funds	8 & 10	427	-	427	104
Expenditure on Charitable Activities	6, 9 & 10	29,547	-	29,547	25,335
Governance Costs	11	935	-	935	695
Total Resources Expended		<u>30,909</u>	<u>-</u>	<u>30,909</u>	<u>26,135</u>
Net Incoming/(Outgoing) Resources for the year and Net Movement in Funds		(1,215)	-	(1,215)	4,269
Fund Balances brought forward		79,810	-	79,810	75,541
Fund Balance carried forward		<u><u>78,596</u></u>	<u><u>-</u></u>	<u><u>78,596</u></u>	<u><u>79,810</u></u>

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Balance Sheet

Balance Sheet

As at 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Stock		173		173	175
Cash at bank	3	86,311	-	86,311	85,058
Debtors	13	2,302	-	2,302	334
Current Liabilities					
Amount falling due within one year	14	(10,190)	-	(10,190)	(5,757)
Net Current Assets		<u>78,596</u>	<u>-</u>	<u>78,596</u>	<u>79,810</u>
Net Assets		<u><u>78,596</u></u>	<u><u>-</u></u>	<u><u>78,596</u></u>	<u><u>79,810</u></u>
Funds					
Unrestricted Funds:					
General Purposes		58,596		58,596	62,810
Designated		20,000		20,000	17,000
		<u>78,596</u>	<u>-</u>	<u>78,596</u>	<u>79,810</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

date 22nd May 2023

On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2022

1 Accounting Policies

a). **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The presentation currency of the financial statements is the Pound Sterling (£).

b). **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c). **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

d). **Critical accounting judgements and key sources of estimation uncertainty**

Depreciation is a significant accounting estimate within the accounts. Depreciation rates are based on the useful expected lives of each asset. The Trustees review the assets to ensure that their policies remain up to date, accurate and in line with previous expectations to confirm that depreciation is not accelerated or under-provided.

e). **Depreciation**

Depreciation is provided at an annual rate of 20% in order to write off each asset over its estimated useful life.

f). **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

g). **Taxation**

The charity is exempt from tax on its charitable activities.

h). **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

1 Accounting Policies - continued

i.) **Financial Instruments**

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment. Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

j.) **Going Concern**

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Cattery £	Total £
Cost			
At 1st January 2022	795	325	1,120
disposals during the year	-	(325)	(325)
At 31st December 2022	795	-	795
Depreciation			
At 1st January 2022	795	325	1,120
Charge for the year	-	(325)	(325)
At 31st December 2022	795	-	795
Net book value			
At 31st December 2021	-	-	-
At 31st December 2022	-	-	-

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

3 Cash at Bank	2022	2021
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	9,690	4,186
High Interest Deposit Account, Barclays Bank plc	24,112	28,588
60 Day Notice, CAF Bank	52,509	52,284
	<u>86,311</u>	<u>85,058</u>

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £23,218 (2021: £24,134)

5 Events & donated goods

	2022	2021
	£	£
Coffee Mornings, fetes, etc	1,273	737
	<u>1,273</u>	<u>737</u>

6 Veterinary Fees

	2022		2021	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	20	1,219	26	1,548
Treatment	103	13,620	127	16,467
	<u>123</u>	<u>14,839</u>	<u>153</u>	<u>18,015</u>
Non-voucher assistance				
A&E/Euthanasia	8	1,375	5	482
	<u>131</u>	<u>16,214</u>	<u>158</u>	<u>18,497</u>

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2022	2021
	£	£
Voucher Neutering	61	60
Voucher Treatment	132	130
Non-voucher Assistance	172	96

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

7 Branch contribution to RSPCA

	2022	2021
	£	£
Contribution to central funds	<u>1,521</u>	<u>1,378</u>

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

8 Costs of Generating Funds

	2022	2021
	£	£
Other	389	93
Support Costs	39	11
	<u>427</u>	<u>372</u>

9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2022 £	2021 £
Payments to Veterinary Surgeries	16,214	10,661	26,874	22,666
Support Costs	1,612	1,060	2,672	2,669
	<u>17,826</u>	<u>11,721</u>	<u>29,547</u>	<u>25,335</u>

10 Allocation of Support Costs

	Allocated to Charitable Activites £	Allocated to Fundraising £	2022 £	2021 £
Telephone	460	7	467	405
Print, postage & stationery	43	1	44	308
RSPCA Goods purchased	-	-	-	5
Branch Contribution to RSPCA	1,499	22	1,521	1,378
Support Other	669	10	679	584
	<u>2,672</u>	<u>39</u>	<u>2,711</u>	<u>2,680</u>

Support costs are allocated in proportion to direct costs.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

11 Governance costs

	2022	2021
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	900	660
	<u>935</u>	<u>695</u>

12 Related Party transactions

Some expenditure was reimbursed to trustees in respect of animal care costs £240.47 (2021:£451.14).

Expenditure of £610.62 was reimbursed to trustees in respect of telephone and other administrative expenses (2021: £542.70).

No remuneration was paid to any trustees.

During the year the Branch sold its cattery to a trustee for £250, which reflected the age and condition of the 5 pens.

13 Debtors

	2022	2021
	£	£
Income due via RSPCA Central Office	92	70
Other Debtors & Prepayments	2,210	264
	<u>2,302</u>	<u>334</u>

14 Creditors

	2022	2021
	£	£
Veterinary Fees	9,410	5,097
Independent examiner's fee	780	660
	<u>10,190</u>	<u>5,757</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales - Charity number 209193

Accounts



Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2021



This is Lottie the border terrier with our Chair, Jean. Lottie was signed over to us with a deformed front right leg and a broken front left leg. It wasn't certain that she would survive but her broken leg was treated, and she is thriving in a loving foster home as she continues her treatment.



One of the numerous wildlife rescues undertaken by our Kent Inspectorate team each week. This duckling was stuck with its siblings near a lock. They were taken to nearby Folly wildlife rescue centre for treatment and care.

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(Registered Charity 209193)

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RSPCA, KENT WEST BRANCH

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Structure and Governance

The RSPCA Kent West Branch, (the “Branch” or “Kent West Branch”), was established on the 3 October 1893. The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the “Society” or “RSPCA”), carrying out its direct animal welfare work in the areas defined by the following post codes: TN8 5&7, TN9 1&2, TN10 3&4, TN11 8&9, TN13 2&3, TN14 5, 6&7, TN15 0,8,9&6, TN16 1&2.

The Branch is administered by a Committee. The Committee members, elected at the AGM, or co-opted by the Committee, are its Trustees for the purpose of charity law and are referred to as Trustees throughout this report. All Trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The Committee meets regularly for the purpose of dealing with the branch affairs and to receive reports from its Officers.

The Trustees review the risks that the charity faces on a regular basis. The major risks to the Branch as identified by the trustees have been reviewed and steps taken to mitigate them are:

- Loss of income, including through error or fraud
- Insufficient trustees for the branch to continue

It is the opinion of the Trustees that the Branch’s policies, procedures, and controls are adequate to mitigate financial loss through error or fraud and to maintain the future financial viability of the Branch.

The Branch is run entirely by volunteers and all funds are either raised by volunteers or come from donations or legacies, except a small rebate of membership subscriptions from the Society’s central funds and reimbursement from the Regional Board as and if agreed, for specific projects. The Branch takes part in the activities of the South East Regional area and along with other branches, attends the Regional Board meetings.

Branch Objectives and Public Benefit Statement

The objectives of the Branch are to promote the work and objectives of the Society that are to promote kindness to and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

Trustees Annual Report (continued)

For the Year Ended 31 December 2021

The trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on their charitable aims, and continue to deliver benefits to the public. We have complied with the duty the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the Public Benefit

We provide veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary bills for unowned animals involved in accidents that are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those in the Branch area on low incomes. We do this through the issue of vouchers and previously provided financial support for the Southeast Region Mobile Cat Neutering Unit when that was in operation.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors, members of the public or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we will help animals in need, where possible.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Trustees Annual Report (continued)

For the Year Ended 31 2021

Achievements and Performance Review

The global COVID 19 pandemic that started in 2020 continued to have a significant impact across the world during 2021. Lockdown restrictions in the U.K. began to ease in the second half of the year with the introduction of the vaccination programme. Many people continued to work from home and acquire new pet dogs and cats but then with a return to work for many, there was an increase in the number of people putting many of those animals up for adoption and taking them to animal rescue centres.

The RSPCA National Society continued to implement the operational changes from the reorganisation that had been announced the previous year as part of a series of cost cutting measures designed to help provide financial stability where fund raising activities had been curtailed by the pandemic. Our new Kent Chief Inspector Nick Wheelhouse and his team of Animal Rescue Officers and Inspectors working in our area have done a great job working through these operational changes whilst continuing to provide the much-needed front line services in responding to animal welfare concerns. This includes the rescue of all kinds of wildlife trapped or injured from a number of hazards. These have included ducks and birds trapped in fishing lines, foxes caught in discarded football netting, deer roaming on streets and seals injured by plastic toys. We have continued to support Nick and his team during the year wherever possible.

One of the main activities of our Branch is the provision of welfare assistance to people on low incomes in our area whose pets need veterinary treatment. Linda Brown, our Welfare Officer, has continued to receive a lot of calls from the public where incomes have been reduced due to the pandemic. For the full year, we issued 143 (2020: 104) welfare vouchers for 153 (2020:101) sick or injured animals in our area. For the vouchers issued this year, they related to 87 dogs, 63 cats, 1 rabbit and 2 pet rats and worked with many different veterinary practices in our area. The most used vets continue to be Vets4Pets, Priory Lodge, Abbotsley Vets (now Pennards) and Portland Vets. The last two used to offer the branch a discounted neutering scheme but unfortunately, they have not renewed this.

We are pleased that during the year Linda has established and increased our relationship with another animal rescue charity in our area, Rescued Animals in Need or "RAIN". We work together in support of members of the public on financial welfare cases and in the rescue of stray cats and kittens.

The Branch had a busy year with animal rescue, fostering and adoptions with the help of our branch volunteers. We helped 4 stray cats and their separate litters of 18 kittens who were all stray and successfully rehome them, 6 cats, 2 rabbits, 2 African land snails and Lottie, the border terrier puppy who was born with a deformed front left leg and then broke her right leg. Lottie survived and had her broken leg fixed and is now enjoying life with her foster family.

Our cattery has remained closed in the year as our volunteer cattery manager continued her recovery back to good health. We continue to try and increase our volunteer fosterers in our area and will use the services of a local private boarding establishment as needed to support animals requiring care in our area. Subsequent to the year end, the Committee have agreed to sell the cattery pens for £250 reflecting the age and condition of the pens to the cattery manager and we will look to donate the related equipment to another RSPCA branch.

Trustees Annual Report (continued)

For the Year Ended 31 December 2021

We were pleased to be able to attend the local Great Comp garden event and have stalls at both Otford fete and the Shoreham heavy horse show to help raise funds and increase public awareness of our activities in the local area.

We were sorry to say goodbye to Alex Dawson as a Trustee who has supported the branch for many years. We welcomed a new Trustee to our Branch, Mrs Geraldine Hughes through a campaign to help increase our Branch members and volunteers. Mrs Hughes has helped with our fundraising events.

We did receive our annual share of the National Society's house to house collections and donations in 2021 as collections are carried out two years prior. We do expect to have a significant fall in our income in 2022 as these collections were not allowed in 2020 due to COVID restrictions. Therefore, we have determined one of our key objectives for 2022 is to increase our donations and fundraising where possible.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2021 will be submitted for adoption at the Annual General Meeting to be held on 13 June 2022.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a net income of £4,269 compared to a deficit of £3,571 the prior year. This increase in net income of £7,840 was due primarily to a £10,000 donation made in the prior year by the Branch to the National Society's Branch Emergency Fund ("BEF") and a refund of £3,045 of this amount received in 2021. We had been advised that not all of BEF was required and therefore that all Branches that contributed received a refund of a pro-rata share of their donation. In the Statement of Financial Activities the donation made in the prior year is included in expenditure on charitable activities and the refund received in the current year is included in donation income.

Income in 2021 increased by £2,375 to £30,403. The increase was due to higher donation and rehoming income which increased by £3,032, mainly due to the refund of the BEF noted above as well as the Branch beginning to receive store vouchers from Pets At Home. This increase in donation income was offset by a reduction in the Branch's share of the central allocation received of the Society's house to house collections compared to the prior year. This initiative, which uses professional fundraisers, generated £24,134 (2020; £25,173). As noted above, we do expect this latter source of income to decline in 2022. Income from Events and donated goods income increased by £704 as we had a presence at local community fete and other events that were not permitted with the pandemic in 2020.

Expenditure on charitable activities includes veterinary fees, animal care and donations made to the RSPCA National Society. Veterinary fees and animal welfare spend increased by £7,450 to £18,497. This increase is due to the prior year being lower as veterinary practices temporarily restricted services during lockdown to emergencies only. It is also due to the continued increase in the costs of veterinary visits and treatment year on year – approximately 10% increase in the spend per animal. The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the cat rehoming activities.

Trustees Annual Report (continued)

For the Year Ended 31 December 2021

The Branch contributions made to the RSPCA National Society reduced by £15,895. The prior year included the £10,000 BEF contribution noted above as well as a donation to the Regional PAWS Scheme of £2,100 in support of an elderly animal requiring ongoing veterinary costs post adoption. This scheme was put on hold due to the National Society's restructuring that took place, but we have expanded this in 2022 to allow animals from our Branch area to be included in the scheme.

Branch financial plan – include designated funds details

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2021 financial year with £79,810 (2020; £75,541) in reserves. We are actively seeking opportunities to reduce the carried forward reserves year on year but will also give consideration to the expected reduction in our share of the National Society's house to house collections in the next few years and higher welfare spend.

Funds were designated by the Trustees for a total of £17,000 to support the following 3 initiatives:

- i) Cattery Fund - £2,000 was designated to the Branch cattery facilities to support closure or re-purposing. Subsequent to the year end, the cattery pens have been sold as noted above.
- ii) Equine Fund - £5,000 is designated in support of the Local, regional or National Society's equine work
- iii) PAWS Fund - £10,000 is designated in support of the expanded PAWS scheme as outlined above.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The Trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts which have contributed to the success of the Branch again this year. We are particularly grateful to Linda Brown, our Welfare Officer for her work supporting the pets of members of the public on low incomes. On behalf of the Committee, I would also like to thank Chief Inspector Nick Wheelhouse and his team who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for all the invaluable help she continues to provide, to R.A.I.N and all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 23 May 2022



Ms J Selmes, Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2021, which are set out on the next pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Pocock FCCA

BSR BESPOKE CHARTERED ACCOUNTANTS
LINDEN HOUSE
LINDEN CLOSE
TUNBRIDGE WELLS
KENT
TN4 8HH

7 June 2022

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities

For the year to 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		4,952	-	4,952	1,920
Subscriptions per HQ		249	-	249	227
Collecting Boxes		-	-	-	57
House to House collections	4	24,134	-	24,134	25,173
Activities for Generating Funds					
Events & donated goods	5	737	-	737	33
Investment Income					
Bank Deposit Interest		331	-	331	618
Total Incoming Resources		<u>30,403</u>	<u>-</u>	<u>30,403</u>	<u>28,028</u>
Resources Expended					
Costs of Generating Funds	8 & 10	104	-	104	372
Expenditure on Charitable Activities	6, 9 & 10	25,335	-	25,335	30,532
Governance Costs	11	695	-	695	695
Total Resources Expended		<u>26,135</u>	<u>-</u>	<u>26,135</u>	<u>31,599</u>
Net Incoming Resources for the year and Net Movement in Funds					
		4,269	-	4,269	(3,571)
Fund Balances brought forward		75,541	-	75,541	79,112
Fund Balance carried forward		<u>79,810</u>	<u>-</u>	<u>79,810</u>	<u>75,541</u>

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Balance Sheet

Balance Sheet

As at 31st December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Stock		175		175	90
Cash at bank	3	85,058	-	85,058	77,458
Debtors	13	334	-	334	755
Current Liabilities					
Amount falling due within one year	14	(5,757)	-	(5,757)	(2,762)
Net Current Assets		<u>79,810</u>	<u>-</u>	<u>79,810</u>	<u>75,541</u>
Net Assets		<u>79,810</u>	<u>-</u>	<u>79,810</u>	<u>75,541</u>
Funds					
Unrestricted Funds:					
General Purposes		62,810		62,810	45,541
Designated		17,000		17,000	30,000
		<u>79,810</u>	<u>-</u>	<u>79,810</u>	<u>75,541</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

date 23rd May 2022
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2021

1 Accounting Policies

a). **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The presentation currency of the financial statements is the Pound Sterling (£).

b). **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

c). **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

d). **Critical accounting judgements and key sources of estimation uncertainty**

Depreciation is a significant accounting estimate within the accounts. Depreciation rates are based on the useful expected lives of each asset. The Trustees review the assets to ensure that their policies remain up to date, accurate and in line with previous expectations to confirm that depreciation is not accelerated or under-provided.

e). **Depreciation**

There are no Fixed Assets to depreciate (straight line basis).

f). **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.

g). **Taxation**

The charity is exempt from tax on its charitable activities.

h). **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

1 Accounting Policies - continued

i.) **Financial Instruments**

The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non puttable and non convertible equity instruments.

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment. Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

j.) **Going Concern**

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Cattery £	Total £
Cost			
At 1st January 2021	795	325	1,120
additions during the year	-	-	-
At 31st December 2021	795	325	1,120
Depreciation			
At 1st January 2021	795	325	1,120
Charge for the year	-	-	-
At 31st December 2021	795	325	1,120
Net book value			
At 31st December 2020	-	-	-
At 31st December 2021	-	-	-

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

3 Cash at Bank	2021	2020
	£	£
Current Account, National Westminster Bank plc, Sevenoaks	4,186	3,917
High Interest Deposit Account, Barclays Bank plc	28,588	21,586
60 Day Notice, CAF Bank	52,284	51,956
	<u>85,058</u>	<u>77,458</u>

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £24,134 (2020: £25,173)

5 Events & donated goods

	2021	2020
	£	£
Coffee Mornings, fetes, etc	737	-
Other	-	33
	<u>737</u>	<u>33</u>

6 Veterinary Fees

	2021		2020	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	26	1,548	15	812
Treatment	127	16,467	87	9,984
	<u>153</u>	<u>18,015</u>	<u>102</u>	<u>10,796</u>
Non-voucher assistance				
A&E/Euthanasia	5	482	3	251
	<u>158</u>	<u>18,497</u>	<u>105</u>	<u>11,047</u>

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2021	2020
	£	£
Voucher Neutering	60	54
Voucher Treatment	130	115
Non-voucher Assistance	96	84

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

7 Branch contribution to RSPCA

	2021	2020
	£	£
Contribution to PAWS fund	-	2,100
Contribution to central funds	1,378	15,173
	<u>1,378</u>	<u>15,173</u>

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

8 Costs of Generating Funds

	2021	2020
	£	£
Other	93	161
Support Costs	11	212
	<u>104</u>	<u>372</u>

9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2021 £	2020 £
Payments to Veterinary Surgeries	18,497	4,170	22,666	12,262
Support Costs	2,178	491	2,669	18,269
	<u>20,675</u>	<u>4,661</u>	<u>25,335</u>	<u>30,532</u>

10 Allocation of Support Costs

	Allocated to Charitable Activites £	Allocated to Fundraising £	2021 £	2020 £
Telephone	403	2	405	497
Print, postage & stationery	307	1	308	150
RSPCA Goods purchased	5	0	5	-
Contribution to PAWS fund	-	-	-	2,100
Branch Contribution to RSPCA	1,372	6	1,378	15,173
Support Other	581	2	584	562
	<u>2,669</u>	<u>11</u>	<u>2,680</u>	<u>18,482</u>

Support costs are allocated in proportion to direct costs.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

11 Governance costs

	2021	2020
	£	£
Information Commissioners Office	35	35
Independent examiner's fee	660	660
	<u>695</u>	<u>695</u>

12 Related Party transactions

Some expenditure was re-imbursed to trustees in respect of animal care costs £451.14 (2020: £21.46).

Expenditure of £542.70 was re-imbursed to trustees in respect of telephone and other administrative expenses (2020: £445.92).

No remuneration was paid to any trustees.

13 Debtors

	2021	2020
	£	£
Income due via RSPCA Central Office	70	440
Other Debtors & Prepayments	264	265
Vouchers	-	50
	<u>334</u>	<u>755</u>

14 Creditors

	2021	2020
	£	£
Veterinary Fees	5,097	2,102
Independent examiner's fee	660	660
	<u>5,757</u>	<u>2,762</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS KENT WEST BRANCH

England & Wales - Charity number 209193

Accounts



Kent West Branch

Caring for animals since 1893

Report and Financial Statements For the year ended 31 December 2020



This is Wilson who was born a stray behind a shed in Tonbridge in August. He and his family were rescued and all now thriving in their new homes.



This fox cub in Sevenoaks was rescued in April with the help of some Vaseline to get him out of his predicament. He was probably trying to get himself a drink.

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RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Legal and Administrative Information

Legal Status

The organisation is a branch of the Royal Society for the Prevention of Cruelty to Animals (“RSPCA”) and is a registered charity governed by the model rules issued by the RSPCA.

Trustees and Officers

Ms J Selmes – Branch Chair
Mrs S Newman – Branch Secretary and Membership Secretary
Mrs L Hill – Branch Treasurer
Mrs L Brown – Branch Welfare Officer
Dr S Hill (Resigned 16 November 2020)
Mrs A Dawson
Mrs P S L North
Ms Mariana Chavez (Appointed 23 March 2020)
Mrs Pearl Lloyd (Appointed 23 March 2020)
Ms J Terry (Resigned 21 January 2020)

Principal Address

8 Hawden Close
Hildenborough
Kent
TN11 9BP

Independent Examiner

Stephen Pocock FCCA
BSR Bespoke Chartered Accountants
Linden House
Linden Close
Tunbridge Wells
Kent
TN4 8HH

Bankers

NatWest Bank Plc
67 High Street
Sevenoaks
Kent
TN13 1LA

Barclays Bank Plc
Leicester
LE87 2BB

Shawbrook Bank Plc
Lutea House, Warley Hill Business Park
The Drive
Great Warley, Brentwood
Essex CM13 3BE

RSPCA, KENT WEST BRANCH

(Registered Charity 209193)

Trustees Annual Report

For the Year Ended 31 December 2020

The Trustees present their annual report together with the annual financial statements and report of the Independent Examiner of the accounts for the year ended 31 December 2020, as required by the Charity Commission. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

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Trustees Annual Report (continued)

For the Year Ended 31 December 2020

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Advancement of Animal Welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the Public Benefit

We provide veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through the operation of a voucher scheme. This work provides assistance to those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment. We also help on an exceptional basis to pay veterinary bills for unowned animals involved in accidents and are emergency cases.

The Branch is also focused on the active promotion of neutering and microchipping for companion animals for those in the Branch area on low incomes. We do this through the issue of vouchers and have provided financial support for the South East Region Mobile Cat Neutering Unit.

We provide re-homing and fostering services where possible for both unowned and companion animals that come via the Inspectors or local veterinary practices.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals in our area. The public benefits from knowing that we can provide assistance to animals in need.

We offer free animal care advice by holding events and answering enquiries. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society, other Branches, the RSPCA Inspectors, local veterinary practices and other local animal charities.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

Achievements and Performance Review

2020 will forever be remembered for the Global COVID 19 pandemic and its impact across the world. U.K Government restrictions affected our lives in many ways. Lockdown saw a significant rise in the number of dogs and cats being acquired with more people working from home. The concern remains that as lockdown restrictions ease in 2021 and there is a return to work, that many of these animals may be abandoned or have behavioural problems.

Across the country, RSPCA animal centres and shops were closed to the public during regional and national lockdowns, Inspectors were only able to handle emergency cases and adoption home visits were suspended. In addition, the National Society announced and implemented a series of cost cutting measures after predictions of a significant financial loss that had only been made worse by fund raising activities cancelled due to the pandemic. These measures involved many job losses, the closure of certain animal centres and hospitals in the South and a restructuring of personnel and operations. At the end of the year, we said goodbye and a huge thank you to Chief Inspector Patrick Hamby who is now in charge of the Sussex area and welcomed Kent Chief Inspector Nick Wheelhouse and his team of animal rescue officers working in our area. We were very pleased that Sarah Piggott continues to support our Branch in her new role as Branch partnership manager.

The National Society established a Branch emergency fund during the first lockdown period so that branches who were most affected by the COVID restrictions, for example with their shops closing, would be able to apply for financial assistance to enable them to continue to operate their animal centres. Our Trustees approved a contribution of £10,000 to this fund giving due consideration to our financial position and expected future income and expenses.

Linda Brown, our Welfare Officer, received a notable reduction in the number of phone calls for assistance during the early months of lockdown. This was a worry that animals possibly requiring assistance were not being treated. There was also the concern that with the many people losing their jobs there would actually be an increase in the need for welfare support. In recent months, Linda has seen a marked increase in the number of calls requesting financial assistance. For the full year, Linda issued 104 (2019: 111) welfare vouchers for 101 (2019:115) sick or injured animals in our area requiring veterinary treatment where the owners are on low incomes. For the vouchers issued this year, they related to 54 dogs, 44 cats, 2 rabbits and 1 pig and involved 18 different veterinary practices. The most used vets continue to be Abbotsley Vets in West Malling and Portland Vets in Edenbridge, both of which run a discounted neutering scheme for our branch.

The Branch was able to successfully trap and rehome nine cats and kittens again this year including a mother and six kittens that were born behind a shed and lived there for a month before being taken into our care and forever homes found. We continued to support the Inspector and his teams where restrictions allowed.

We welcomed a new Trustee to our Branch, Ms Mariana Chavez who has done a great job of updating our facebook page. All our planned fundraising activities, including attendance at fetes and garden shows were cancelled but we are hopeful these will take place in 2021.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

We did receive our annual share of the Regional Society's house to house collections in 2020 as these collections are carried out two years prior. We therefore expect to have a significant fall in our income in 2022 as a result of these collections not being allowed in 2020. Therefore we have determined one of our key objectives for 2021 is to increase the numbers of our Branch members and donations to help offset this expected decrease in income.

Financial Review

Financial Performance

The Financial Statements for the year ended 31 December 2020 will be submitted for adoption at the Annual General Meeting to be held on 14th June 2021.

The Financial Statements (including the Notes to the Accounts) show a position which the Trustees consider to be sound.

During the year the Branch recorded a net deficit of £3,571 compared to £7,873 the prior year. This lower deficit was due mainly to lower expenses.

Income in 2020 decreased by £1,785 to £28,028 predominantly as a result of reduced central allocation received of the Society's house to house collections compared to the prior year. This initiative, which uses professional fundraisers, generated £25,173 (2019; £26,739).

Expenditure reduced by £6,087 to £31,599 due to several reasons. There was a lower spend on animal welfare as the prior year included three donations— £5,000 towards regional private boarding costs for equines in need of urgent assistance and £5,000 donation to RSPCA Leybourne Animal Centre towards the food costs for the many animals in their care. In addition in 2019 we donated £2,706 to RSPCA Millbrook Animal Centre for the purchase a new field shelter which was part of their equine expansion project. In 2020, there was also a reduction in the animal neutering costs in the welfare assistance spend compared the prior year due to vets temporarily restricting services during lockdown to emergencies only. These reduction in costs were partially offset by the £10,000 donation made by the Branch to the National Society's Branch Emergency Fund. A breakdown of these amounts is shown in the Statement of Financial Activities in the annual accounts.

The Branch continued to spend animal welfare through the branch voucher system for veterinary fees and the cat rehoming activities. Rehoming donations income rising from £700 in 2019 to £1,083 in 2020.

In November 2019, the Branch approved a £10,000 fund to support animals in the region with ongoing health issues to be rehomed more easily. This was called the "PAWS Scheme" £2,100 was spent on one case in the beginning of 2020 before the National Society's restructuring that took place. We are hopeful that the PAWS scheme will recommence again for eligible animals very soon and the trustees have topped up the fund to £10,000 from general reserves.

Trustees Annual Report (continued)

For the Year Ended 31 December 2020

Branch financial plan – include designated funds details

Reserves policy and risk management

The policy of the Trustees is to have a minimum of £5,000 in unrestricted reserves to ensure that our public interest welfare work can continue in a managed way should the income reduce significantly for any reason. The Branch ended the 2020 financial year with £75,541 in reserve and is actively seeking opportunities to reduce its carried forward reserves year on year.

Funds have been designated by the Trustees for a total of £30,000 to support the following 3 initiatives:

Cattery Fund - £5,000 is designated to continue the work of the branch cattery, ensuring facilities are maintained to the required standard.

Equine Fund - £15,000 is designated in support of the Society's equine work

PAWS Fund - £10,000 is designated in support of the new PAWS scheme as outlined above.

The Trustees have a duty to identify and review the risks to which the Charity is exposed. The trustees continually review the risks and systems which are in place to minimise them. Both external and internal risks are reviewed to ensure that they meet the needs of the charity.

Thank you

To conclude this report, I would like to thank each of the Trustees and volunteers who have all continued to give generously of their time and efforts which have contributed to the success of the Branch again this year. On behalf of the Committee I would like to make special thanks to Chief Inspectors Patrick Hamby and Nick Wheelhouse and their teams who continue to do such invaluable work towards improving animal welfare in our area. In addition, our thanks go to Sarah Piggott as our Branch Partnership Manager for all the help she has provided to us during the year and to all the other local services and organisations that have also assisted us when called upon.

Approved by order of the committee on 17th May 2021



Ms J Selmes
Branch Chair

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Independent Examiners Report

**THE ROYAL SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS
KENT WEST BRANCH**

Registered Charity No. 209193

Independent examiner's report to the Trustees of RSPCA Kent West Branch

I report to the trustees on my examination of the accounts for the year ended 31 December 2020, which are set out on the next pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Pocock FCCA

BSR BESPOKE CHARTERED ACCOUNTANTS
LINDEN HOUSE
LINDEN CLOSE
TUNBRIDGE WELLS
KENT
TN4 8HH

21 May 2021

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Statement of Financial Activities

Statement of Financial Activities
For the year to 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations & Rehoming		1,920	-	1,920	1,549
Subscriptions per HQ		227	-	227	250
Collecting Boxes		57	-	57	-
House to House collections	4	25,173	-	25,173	26,739
Activities for Generating Funds					
Events & donated goods	5	33	-	33	549
Investment Income					
Bank Deposit Interest		618	-	618	725
Total Incoming Resources		28,028	-	28,028	29,813
Resources Expended					
Costs of Generating Funds	8 & 10	372	-	372	489
Charitable Activities					
Veterinary Fees	6, 9 & 10	27,504	-	27,504	20,668
Animal Care	9 & 10	3,028	-	3,028	15,833
Governance Costs	11	695	-	695	695
Total Resources Expended		31,599	-	31,599	37,686
Net Incoming Resources for the year and Net Movement in Funds		(3,571)	-	(3,571)	(7,873)
Fund Balances brought forward		79,112	-	79,112	86,985
Fund Balance carried forward		75,541	-	75,541	79,112

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Balance Sheet

Balance Sheet

As at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed Assets					
Tangible assets	2	-	-	-	-
Current Assets					
Stock		90		90	90
Cash at bank	3	77,458	-	77,458	79,886
Debtors	13	755	-	755	1,082
Current Liabilities					
Amount falling due within one year	14	(2,762)	-	(2,762)	(1,945)
Net Current Assets		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>
Net Assets		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>
Funds					
Unrestricted Funds:					
General Purposes		45,541		45,541	49,112
Designated		30,000		30,000	30,000
		<u>75,541</u>	<u>-</u>	<u>75,541</u>	<u>79,112</u>

The notes pages form part of these accounts



Jean Selmes
Branch Chairperson



Lynne Hill
Branch Treasurer

17th May 2021
On behalf of the Committee (Trustees)

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements

For the year ended 31st December 2020

1 Accounting Policies

- a). **Basis of preparing the financial statements**
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.
The presentation currency of the financial statements is the Pound Sterling (£).
- b). **Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.
- c). **Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligations can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.
- c). **Depreciation**
There are no Fixed Assets to depreciate (straight line basis).
- d). **Stocks**
Stocks are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.
- e). **Taxation**
The charity is exempt from tax on its charitable activities.
- f). **Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- g). **Financial Instruments**
The company enters into basic financial instruments that give rise to financial assets and financial liabilities including trade and other debtors, trade and other creditors, bank account balances, bank loans and other loans and borrowings and investments in certain non-puttable and non-convertible equity instruments.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

1 Accounting Policies - continued

Debt instruments which are not payable or receivable within one year are initially accounted for at the transaction price and are subsequently accounted for at amortised cost using the effective interest method. Debt instruments payable and receivable within one year are measured at their undiscounted cash amounts. Where the debt instruments are treated as a financing transaction, then the financial asset or liability is measured at the present value of future cash flows based on a market rate of interest. Debt instruments which are treated as financial assets and accounted for at amortised cost are also assessed for impairment. Equity instruments are initially accounted for at transaction price. They are subsequently accounted for at cost unless they can be accounted for at fair value based on a readily available market price or fair value. Equity instruments which are treated as financial assets and accounted for at cost are also assessed for impairment.

h.) Going Concern

The Committee members have made their own assessment of going concern and have a reasonable expectation that the Branch has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties that cast significant doubt on the Branch's ability to continue as a going concern.

2 Tangible Fixed Assets

Depreciation on fixed assets has been charged as follows:

	Tent £	Cattery £	Total £
Cost			
At 1st January 2020	795	325	1,120
additions during the year	-	-	-
At 31st December 2020	795	325	1,120
Depreciation			
At 1st January 2020	795	325	1,120
Charge for the year	-	-	-
At 31st December 2020	795	325	1,120
Net book value			
At 31st December 2019	-	-	-
At 31st December 2020	-	-	-

3 Cash at Bank

	2020 £	2019 £
Current Account, National Westminster Bank plc, Sevenoaks	3,917	478
High Interest Deposit Account, Barclays Bank plc	21,586	28,067
12 month fixed rate, CAF Bank	-	30,000
60 Day Notice, CAF Bank	51,956	21,341
	77,458	79,886

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

4 House to House collections

Under the terms of an agreement established by the RSPCA, house to house collections are undertaken by a professional fund-raising company and funds received are distributed to branches by National RSPCA. Kent West Branch received £25,173 (2019: £26,739)

5 Events & donated goods

	2020	2019
	£	£
Coffee Mornings, fetes, etc	-	549
Other	33	-
	33	549

6 Veterinary Fees

	2020		2019	
	Nos	£	Nos	£
Voucher Assistance:				
Neutering	15	812	42	2,198
Treatment	87	9,984	74	10,868
	102	10,796	116	13,066
Non-voucher assistance				
A&E/Euthanasia	3	251	20	3,245
	105	11,046	136	16,311

Treatment carried out at RSPCA centres is included within the above figures.

Average gross cost to branch per animal:

	2020	2019
	£	£
Voucher Neutering	54	52
Voucher Treatment	115	147
Non-voucher Assistance	84	162

7 Branch contribution to RSPCA

	2020	2019
	£	£
Contribution to PAWS fund	2,100	-
Contribution to central funds	15,173	6,064

All branches contribute to RSPCA central funds using a formula determined by RSPCA Council. The branch contribution is determined by the relationship between expenditure and net assets in prior years. This arrangement was introduced in 2004.

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

8 Costs of Generating Funds

	2020	2019
	£	£
Other	161	386
Support Costs	212	103
	<u>372</u>	<u>489</u>

9 Expenditure on Charitable Activities

	Veterinary Fees £	Animal Care £	2020 £	2019 £
Payments to Veterinary Surgeries	11,046	1,216	12,262	28,806
Support Costs	16,458	1,812	18,269	7,696
	<u>27,504</u>	<u>3,028</u>	<u>30,532</u>	<u>36,502</u>

10 Allocation of Support Costs

	Allocated to Charitable Activities £	Allocated to Fundraising £	2020 £	2019 £
Awareness	-	-	-	-
Bank charges	-	-	-	-
Telephone	491	6	497	506
Print, postage & stationery	148	2	150	218
Hall & Garage Hire	-	-	-	290
RSPCA Goods purchased	-	-	-	190
Contribution to PAWS fund	2,100	-	2,100	-
Branch Contribution to RSPCA	14,977	196	15,173	6,064
Depreciation	-	-	-	-
Support Other	554	7	562	531
	<u>18,269</u>	<u>212</u>	<u>18,481</u>	<u>7,799</u>

Support costs are allocated in proportion to direct costs.

11 Governance costs

	2020 £	2019 £
Information Commissioners Office	35	35
Independent examiner's fee	660	660
	<u>695</u>	<u>695</u>

RSPCA, KENT WEST BRANCH
(Registered Charity 209193)

Notes to the Financial Statements contd.

12 Related Party transactions

Some expenditure was re-imbursed to trustees in respect of animal care costs £21.46 (2019: £123.60).

Expenditure of £445.92 was re-imbursed to 3 trustees in respect of telephone and other administrative expenses (2019: £721.84).

No expenditure was re-imbursed to trustees in respect of costs of generating funds (2019: £NIL).

No remuneration was paid to any trustees.

13 Debtors

	2020	2019
	£	£
Income due via RSPCA Central Office	440	636
Bank deposit interest	-	16
Other Debtors & Prepayments	265	431
Vouchers	50	-
	<u>755</u>	<u>1,083</u>

14 Creditors

	2020	2019
	£	£
Veterinary Fees	2,102	1,285
Independent examiner's fee	660	660
	<u>2,762</u>	<u>1,945</u>